

**MACOMB COUNTY, MICHIGAN**  
**Balance Sheet - Governmental Funds**  
**December 31, 2004**

	<b>Major Funds</b>		<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
	<b>General Fund</b>	<b>Revenue Sharing Reserve Fund</b>		
<b>Assets</b>				
Cash and pooled investments	\$ 60,165,592	\$ -	\$ 58,570,691	\$ 118,736,283
Taxes receivable	63,820,051	37,772,742	140,259	101,733,052
Accrued interest receivable	1,002,835	-	66,237	1,069,072
Accounts receivable, net	902,526	-	8,813,691	9,716,217
Due from other governments	2,971,724	-	2,715,684	5,687,408
Due from governmental funds	9,433,616	-	15,965	9,449,581
Due from business-type units	2,899,280	-	389	2,899,669
Due from fiduciary funds	2,104,494	-	427	2,104,921
Due from component units	4,326,303	-	-	4,326,303
Advances to other funds	300,000	-	30,000	330,000
Other assets	8,180	-	613,110	621,290
<b>Total Assets</b>	<b>\$ 147,934,601</b>	<b>\$ 37,772,742</b>	<b>\$ 70,966,453</b>	<b>\$ 256,673,796</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 5,170,711	\$ -	\$ 3,849,784	\$ 9,020,495
Accrued liabilities	-	-	1,732,047	1,732,047
Accrued compensation and benefits	73,994	-	17,392	91,386
Due to other governments	98,434	-	236,723	335,157
Due to governmental funds	15,965	9,070,179	363,437	9,449,581
Due to business-type units	2,485,695	-	96	2,485,791
Due to fiduciary funds	1,026	-	-	1,026
Deferred revenue	77,350,097	-	935,707	78,285,804
<b>Total Liabilities</b>	<b>85,195,922</b>	<b>9,070,179</b>	<b>7,135,186</b>	<b>101,401,287</b>
<b>Fund Balances</b>				
<b>Reserved</b>				
Debt service	-	-	7,680,784	7,680,784
Revenue sharing	-	28,702,563	-	28,702,563
Advances to other funds	300,000	-	30,000	330,000
Long-term receivables	-	-	6,106,858	6,106,858
Capital projects	-	-	22,290,355	22,290,355
<b>Unreserved</b>				
<b>Designated</b>				
Subsequent year budget	35,869,264	-	-	35,869,264
Capital projects	-	-	18,181,044	18,181,044
Programs - special projects	-	-	-	-
General fund	1,149,977	-	-	1,149,977
Special revenue funds	-	-	2,836,775	2,836,775
<b>Undesignated</b>				
General fund	25,419,438	-	-	25,419,438
Special revenue funds	-	-	6,705,451	6,705,451
<b>Total Fund Balances</b>	<b>62,738,679</b>	<b>28,702,563</b>	<b>63,831,267</b>	<b>155,272,509</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 147,934,601</b>	<b>\$ 37,772,742</b>	<b>\$ 70,966,453</b>	<b>\$ 256,673,796</b>